



LAST NAME

SOCIAL SECURITY NUMBER

2001

▼ If showing a loss, mark an X in box at left

BE SURE TO COMPLETE SCHEDULE D, PAGE 2 (ON OTHER SIDE) AND SCHEDULE D, PAGES 3 AND 4.

D. Held more than four years but not more than five years

▼ If showing a loss, mark an X in box at left

BE SURE TO COMPLETE SCHEDULE D, PAGES 3 AND 4.

FIRST NAME	M.I.	LAST NAME	SOCIAL SECURITY NUMBER

Part 1. Long-Term Capital Gains and Losses Excluding Collectibles

For lines 1-7, 9 and 11, enter in the appropriate column amounts from the sale, exchange or involuntary conversion of Massachusetts capital assets:

**E. Held more than five years
but not more than six years**

▼ If showing a loss, mark an X in box at left

F. Held more than six years


▼ If showing a loss, mark an X in box at left

1	Enter amounts included in U.S. Sch. D, line 8, col. f	1																										
2	Enter amounts included in U.S. Sch. D, line 9, col. f	2																										
3	Enter amounts included in U.S. Sch. D, line 11, col. f	3																										
4	Enter amounts included in U.S. Sch. D, line 12, col. f	4																										
5	Enter amounts included in U.S. Sch. D, line 13, col. f. If U.S. Schedule D not filed, enter the amount from U.S. Form 1040, line 13 or U.S. Form 1040A, line 10 5																											
6	Massachusetts long-term capital gains and losses included in U.S. Form 4797, Part II (not included in lines 1 through 5). See instructions 6	6																										
7	Carryover losses from prior years. See instructions 7	7																										
8	Combine lines 1 through 7 8	8																										
9	Differences, if any. See instructions 9	9																										
10	Adjusted capital gains and losses. See instructions 10	10																										
11	Long-term gains on collectibles and pre-1996 installment sales. See instr. Also enter amount in Sch. B, line 9 11	11																										
12	Subtotal. Subtract line 11 from line 10. See instr. 12	12																										
13	Long-term capital losses applied against long-term capital gains (from worksheet in instructions). 13	13																										
14	Subtotal. Combine line 12 and line 13. See instr. 14	14																										
15	Capital losses applied against interest, dividends and/or capital gains. See instructions 15	15																										
16	Subtotal. If line 14 is greater than "0," subtract line 15 from line 14. If line 14 is less than "0," combine lines 14 and 15. If line 16 is a loss, omit lines 17 through 21, enter the amount from line 16 in line 22 and enter "0" on Form 1, line 24 or Form 1-NR/PY, line 28. See instructions 16	16																										
17	Allowable deductions from your trade or business (from Schedule C-2). See instructions 17	17																										
18	Subtotal. Subtract line 17 from line 16. Not less than "0" 18	18																										
19	Excess exemptions (from worksheet in instructions) only if single, head of household or married filing jointly. 19	19																										
20	Taxable long-term capital gains. Subtract line 19 from line 18. Not less than "0." Enter result here and on Schedule D, page 4, line 20, column 1. See instructions 20	20																										

BE SURE TO COMPLETE SCHEDULE D, PAGE 4 (ON OTHER SIDE)

**20**

A. Enter in column 1 the amount from Schedule D, page 1, column A. Multiply this amount by .05 (5%). Enter the result in column 2

▶ 20A  × .05

Column 1

Column 2



B. Enter in column 1 the amount from Schedule D, page 1, column B. Multiply this amount by .04 (4%). Enter the result in column 2

▶ 20B  × .04

Multiply line 20B by .04; enter result in column 2



C. Enter in column 1 the amount from Schedule D, page 2, column C. Multiply this amount by .03 (3%). Enter the result in column 2

▶ 20C  × .03

Multiply line 20C by .03; enter result in column 2



D. Enter in column 1 the amount from Schedule D, page 2, column D. Multiply this amount by .02 (2%). Enter the result in column 2

▶ 20D  × .02

Multiply line 20D by .02; enter result in column 2



E. Enter in column 1 the amount from Schedule D, page 3, column E. Multiply this amount by .01 (1%). Enter the result in column 2

▶ 20E  × .01

Multiply line 20E by .01; enter result in column 2



F. Enter in column 1 the amount from Schedule D, page 3, column F

▶ 20F 

21

Tax on long-term capital gains. Add lines 20A, 20B, 20C, 20D and 20E of column 2.

Enter result here and on Form 1, line 24 or Form 1-NR/PY, line 28.

21



Part 2. Available Losses for Carryover in 2002

22

A. Available losses for carryover in 2002. Enter in line 22A the amount from line 16, column A (Schedule D, page 1), only if it is a loss

22A

▼ If showing a loss, mark an X in box at left



B. Available losses for carryover in 2002. Enter in line 22B the amount from line 16, column B (Schedule D, page 1), only if it is a loss

22B



C. Available losses for carryover in 2002. Enter in line 22C the amount from line 16, column C (Schedule D, page 2), only if it is a loss

22C



D. Available losses for carryover in 2002. Enter in line 22D the amount from line 16, column D (Schedule D, page 2), only if it is a loss

22D



E. Available losses for carryover in 2002. Enter in line 22E the amount from line 16, column E (Schedule D, page 3), only if it is a loss

22E



F. Available losses for carryover in 2002. Enter in line 22F the amount from line 16, column F (Schedule D, page 3), only if it is a loss

22F

